

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

October 2015

SUMMARY

Total Taxes this Month:	\$	4,983,874
Compared to Last Year:		4,652,490
Percentage change:		7.1 %

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

October 2015

Overview

Month of October: Total Sales and Use Tax for the month of October increased overall by 7.1% compared to last year. Current Sales Tax collection increased by 4.4% and current Use Tax collection increased by 16.5%.

Year to Date: Total Sales and Use Tax through October increased by 2.5% for 2015. The Sales Tax component increased by 1.1% and the Use Tax component increased by 9.0%.

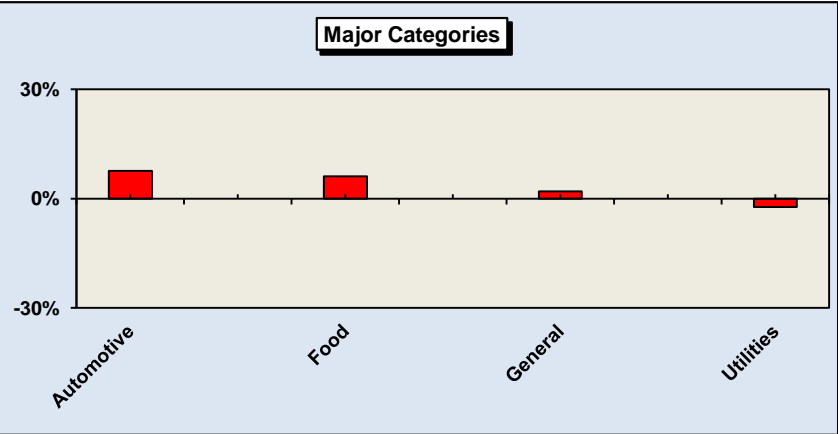
Important note in understanding year-to-year comparative basis within this report:

Page 4 focuses upon total revenue and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 2014-2015 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

Pages 5 through 9 show changes from 2014 to 2015 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

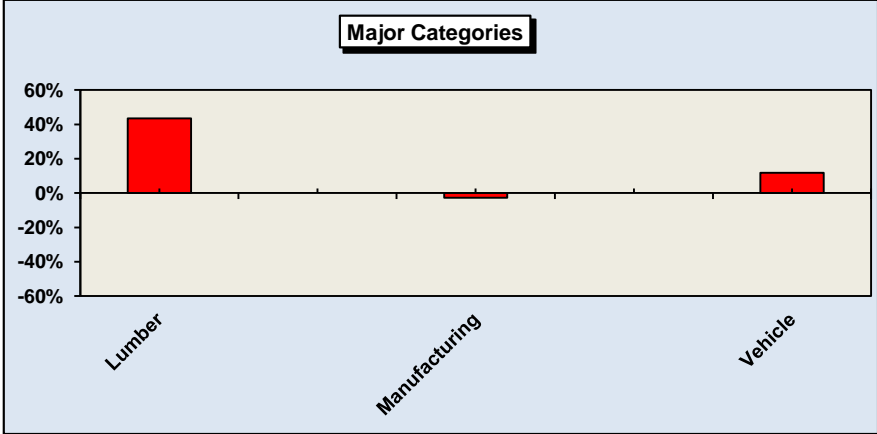
Sales Tax Activity

The *Automotive*, *Food*, and *General* categories showed increases of 7.6%, 6.1%, and 2.0%, while the *Utilities* category showed a decrease of 2.3% when compared to 2014 year to date.



Use Tax Activity

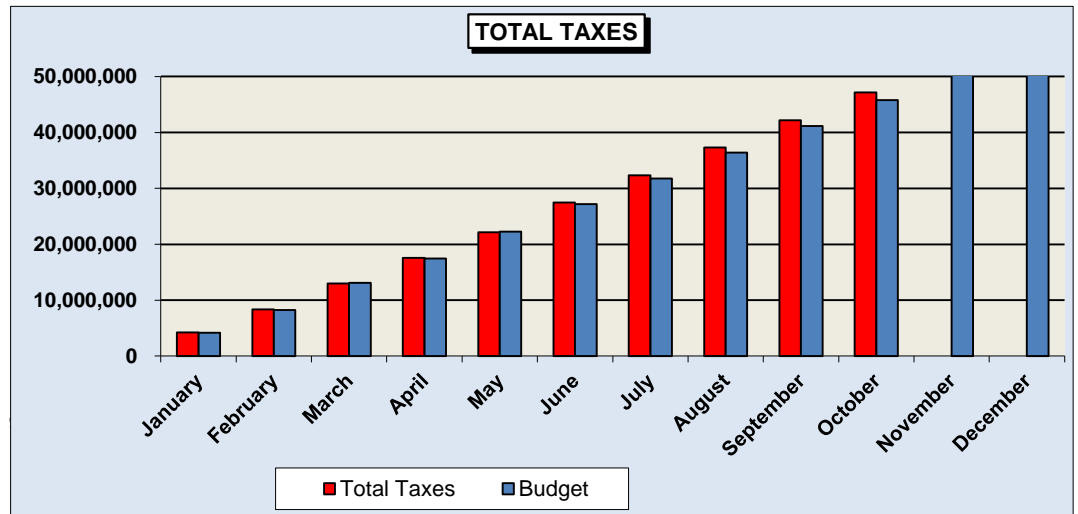
The *Lumber* and *Vehicle* categories showed an increase of 43.4% and 11.8%, while the *Manufacturing* category showed a decrease of 2.8% when compared to 2014 year to date.



SALES & USE TAX - BUDGET TO ACTUAL

October
2015

	Sales & Use 2015 BUDGET	Cumulative Sales & Use 2015 BUDGET	Cumulative % of 2015 Budget	Sales Tax 2015 ACTUAL	Use Tax 2015 ACTUAL	Total 2015 ACTUAL
January	4,185,470	4,185,470	7.4	3,435,918	810,441	4,246,359
February	4,037,238	8,222,708	14.5	3,334,622	759,251	4,093,873
March	4,905,819	13,128,528	23.2	3,959,011	676,382	4,635,393
April	4,323,680	17,452,208	30.8	3,695,897	916,337	4,612,234
May	4,786,948	22,239,156	39.2	3,920,706	645,823	4,566,530
June	4,974,930	27,214,087	48.0	4,356,615	940,004	5,296,619
July	4,544,485	31,758,571	56.0	3,857,059	1,039,092	4,896,151
August	4,637,111	36,395,683	64.2	3,785,869	1,199,037	4,984,906
September	4,772,339	41,168,021	72.7	4,177,607	694,142	4,871,749
October	4,624,368	45,792,389	80.8	3,811,020	1,172,854	4,983,874
November	4,543,538	50,335,927	88.8			-
December	6,330,209	56,666,136	100.0			-
Total	\$ 56,666,136			\$ 38,334,325	8,853,363	47,187,688



Note: Monthly budgets are based on 5 years of historical trend.

Revenue Growth Per Fund / Current Year to Previous Year October 2015

	2014 YTD Sales Tax	2014 YTD Use Tax	2014 YTD Total	2015 YTD Sales Tax	2015 YTD Use Tax	2015 YTD Total	Sales Tax % Change 2014 - 2015	Use Tax % Change 2014 - 2015	Total % Change 2014 - 2015	% Change needed to reach budget
General Fund	23,165,650	1,068,636	24,234,286	23,410,274	1,507,370	24,917,643	1.1%	41.1%	2.8%	1.53%
PIF Fund	-	3,890,232	3,890,232	-	3,899,264	3,899,264	n/a	0.2%	0.2%	-4.80%
Other Funds	14,768,104	3,161,279	17,929,382	14,924,051	3,446,729	18,370,780	1.1%	9.0%	2.5%	0.71%
All Funds Total	37,933,754	8,120,147	46,053,901	38,334,325	8,853,363	47,187,688	1.1%	9.0%	2.5%	0.71%
Budgeted Increase							0.1%	3.6%	0.71%	

General Fund

For 2014, the City's financial policy allocated the 2% non-earmarked portion of the City's 3.275% tax to be split as 100% of the sales tax and 21.55% of the use tax to the General Fund. For 2015 the allocation of use tax to the General Fund increased to 27.88%. The result after ten months is that the General Fund share of revenue from sales and use tax is up by 2.8%. The increase necessary to reach the 2015 budget is 1.53%.

Public Improvement Fund

For 2014, the City's financial policy allocated 78.45% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2015 the allocation changed to 72.12%. After ten months, the PIF Increased by 0.2%, which is above the 4.8% decrease needed to reach budget.

Other Funds

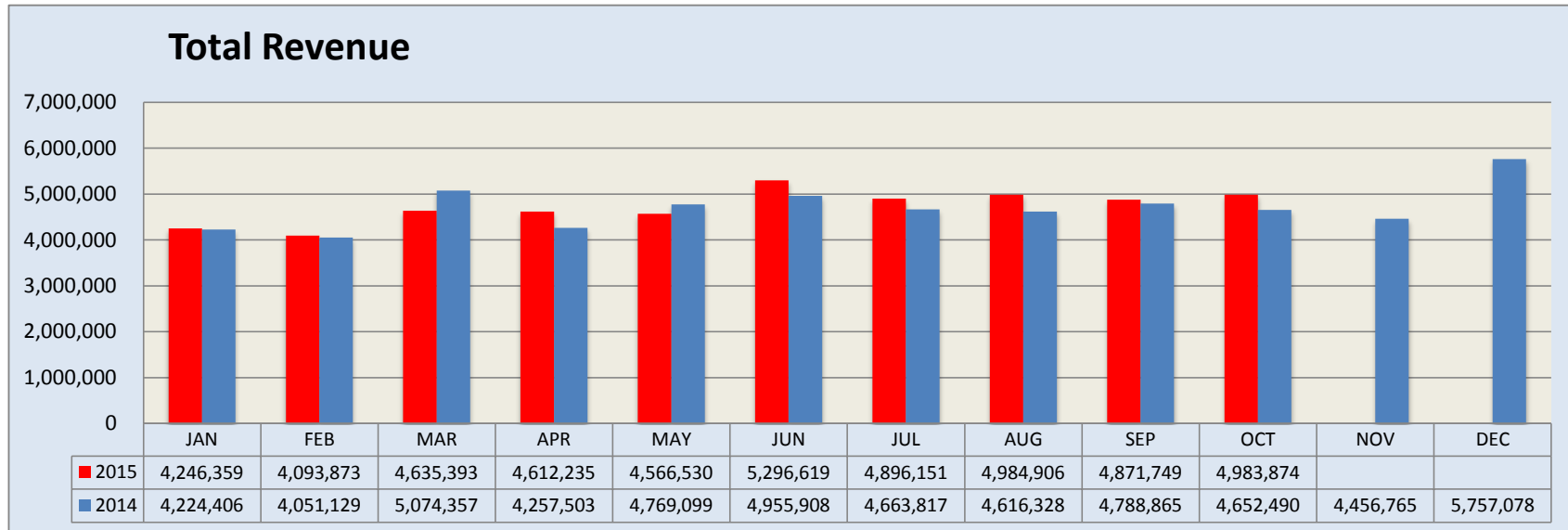
Includes: Streets Fund, Open Space and Public Safety Fund. Since the allocation to these funds is unchanged in 2015, they are presented here as a combined total. The growth comparison for these funds will reflect a true overall sales and use tax growth since the overall tax rate for each fund is comparable in the year to year comparison. If these funds do not reach 0.71% they will not meet budget, they currently show an increase of 2.5%.

SALES AND USE TAX

ACCOUNT GROUPS

GRAND TOTALS

	October 2015	October 2014	INC (DEC)	2015 YTD 2015	2014 YTD 2014	INC (DEC)
Active Accounts	9,289	8,910	379	9,289	8,910	379
Net Taxable Sales	116,719,453	111,746,392	4.5 %	1,175,963,599	1,160,561,109	1.3 %
Net Sales Tax	3,781,596	3,622,179	4.4 %	37,756,971	36,944,082	2.2 %
Delinquent Sales Tax	22,085	17,972	-	509,664	723,158	-
Use Tax	1,172,099	1,005,846	16.5 %	8,822,992	7,755,387	13.8 %
Delinquent Use Tax	755	0	-	30,371	364,761	-
Other Revenue*	7,339	6,493	-	67,691	266,514	-
Total Revenue	4,983,874	4,652,490	7.1 %	47,187,689	46,053,902	2.5 %



For reader ease, only significant items are displayed as increase / decrease percentages.

* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

SALES AND USE TAX

ACCOUNT GROUPS

01000 Apparel

	October 2015	October 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
Active Accounts	80	86	(6)	80	86	(6)
Net Taxable Sales	2,540,197	2,018,056	25.9 %	22,260,219	20,099,215	10.8 %
Net Sales Tax	82,767	65,500	26.4 %	723,311	649,417	11.4 %
Delinquent Sales Tax	0	0	-	1,232	3,591	-
Use Tax	1,383	36	3,741.7 %	12,397	3,073	303.4 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	32	0	-	902	1,092	-
Total Revenue	84,182	65,536	28.5 %	737,842	657,173	12.3 %
% of Total Revenue	1.7 %	1.4 %	0.3 %	1.6 %	1.4 %	0.2 %

02000 Automotive

Active Accounts	321	305	16	321	305	16
Net Taxable Sales	11,818,046	10,453,374	13.1 %	105,132,478	97,594,952	7.7 %
Net Sales Tax	384,208	338,742	13.4 %	3,353,483	3,117,322	7.6 %
Delinquent Sales Tax	698	1,491	-	66,359	16,638	-
Use Tax	2,871	5,487	(47.7) %	32,906	39,343	(16.4) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	2,735	408	-	5,759	3,834	-
Total Revenue	390,512	346,128	12.8 %	3,458,507	3,177,137	8.9 %
% of Total Revenue	7.8 %	7.4 %	0.4 %	7.3 %	6.9 %	0.4 %

03000 Food

Active Accounts	502	484	18	502	484	18
Net Taxable Sales	42,744,887	38,426,864	11.2 %	419,746,241	392,886,648	6.8 %
Net Sales Tax	1,379,933	1,293,536	6.7 %	13,549,891	12,767,307	6.1 %
Delinquent Sales Tax	13,787	7,331	-	136,500	87,112	-
Use Tax	15,683	16,099	(2.6) %	103,257	128,756	(19.8) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	566	1,782	-	26,337	19,100	-
Total Revenue	1,409,969	1,318,749	6.9 %	13,815,986	13,002,275	6.3 %
% of Total Revenue	28.3 %	28.3 %	0.0 %	29.3 %	28.2 %	1.1 %

SALES AND USE TAX

ACCOUNT GROUPS

04000 Home Furnishings

	October 2015	October 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
Active Accounts	255	240	15	255	240	15
Net Taxable Sales	3,473,158	3,602,082	(3.6) %	36,889,872	37,280,327	(1.0) %
Net Sales Tax	112,787	114,973	(1.9) %	1,132,008	1,142,039	(0.9) %
Delinquent Sales Tax	0	1,983	-	60,817	62,277	-
Use Tax	674	1,950	(65.4) %	10,936	23,400	(53.3) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	51	1,711	-	2,151	16,037	-
Total Revenue	113,512	120,617	(5.9) %	1,205,912	1,243,753	(3.0) %
% of Total Revenue	2.3 %	2.6 %	(0.3) %	2.6 %	2.7 %	(0.1) %

05000 General

Active Accounts	556	527	29	556	527	29
Net Taxable Sales	20,185,244	20,523,858	(1.6) %	196,101,611	194,511,649	0.8 %
Net Sales Tax	656,655	622,836	5.4 %	6,365,585	6,239,897	2.0 %
Delinquent Sales Tax	2,575	0	-	30,491	60,811	-
Use Tax	7,725	3,761	105.4 %	49,671	35,080	41.6 %
Delinquent Use Tax	755	0	-	1,632	5,923	-
Other Revenue	48	63	-	5,249	10,887	-
Total Revenue	667,758	626,659	6.6 %	6,452,627	6,352,598	1.6 %
% of Total Revenue	13.4 %	13.5 %	(0.1) %	13.7 %	13.8 %	(0.1) %

06000 Lodging

Active Accounts	19	19	0	19	19	0
Net Taxable Sales	1,757,692	1,684,868	4.3 %	17,558,642	17,309,525	1.4 %
Net Sales Tax	57,393	54,565	5.2 %	570,593	551,393	3.5 %
Delinquent Sales Tax	0	0	-	2,748	6,803	-
Use Tax	416	509	(18.3) %	5,468	5,834	(6.3) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	678	10,773	-
Total Revenue	57,809	55,074	5.0 %	579,487	574,803	0.8 %
% of Total Revenue	1.2 %	1.2 %	0.0 %	1.2 %	1.2 %	0.0 %

SALES AND USE TAX

ACCOUNT GROUPS

	October			2015		
	October 2015	October 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
<u>07000 Lumber</u>						
Active Accounts	2,963	2,720	243	2,963	2,720	243
Net Taxable Sales	10,351,757	9,117,102	13.5 %	96,830,962	86,236,616	12.3 %
Net Sales Tax	334,400	297,587	12.4 %	3,122,938	2,800,893	11.5 %
Delinquent Sales Tax	3,728	0	-	26,833	7,270	-
Use Tax	591,498	338,863	74.6 %	3,153,843	2,198,967	43.4 %
Delinquent Use Tax	0	0	-	12,623	0	-
Other Revenue	951	0	-	5,746	3,428	-
Total Revenue	930,577	636,450	46.2 %	6,321,983	5,010,558	26.2 %
% of Total Revenue	18.7 %	13.7 %	5.0 %	13.4 %	10.9 %	2.5 %
<u>08000 Professional</u>						
Active Accounts	1,976	1,963	13	1,976	1,963	13
Net Taxable Sales	2,094,440	1,669,854	25.4 %	21,268,027	18,736,089	13.5 %
Net Sales Tax	67,631	53,756	25.8 %	666,392	577,433	15.4 %
Delinquent Sales Tax	0	0	-	14,239	21,504	-
Use Tax	19,465	82,666	(76.5) %	569,578	673,165	(15.4) %
Delinquent Use Tax	0	0	-	10,062	100,750	-
Other Revenue	260	395	-	4,495	25,702	-
Total Revenue	87,356	136,817	(36.2) %	1,264,766	1,398,554	(9.6) %
% of Total Revenue	1.8 %	2.9 %	(1.1) %	2.7 %	3.0 %	(0.3) %
<u>09000 Public Utility</u>						
Active Accounts	321	315	6	321	315	6
Net Taxable Sales	11,156,550	11,653,031	(4.3) %	123,931,444	128,759,047	(3.7) %
Net Sales Tax	364,081	376,129	(3.2) %	4,009,768	4,104,509	(2.3) %
Delinquent Sales Tax	0	4,555	-	37,147	93,861	-
Use Tax	5,109	8,743	(41.6) %	42,373	85,371	(50.4) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	1,021	-	750	20,423	-
Total Revenue	369,190	390,448	(5.4) %	4,090,038	4,304,164	(5.0) %
% of Total Revenue	7.4 %	8.4 %	(1.0) %	8.7 %	9.3 %	(0.6) %

SALES AND USE TAX

October

2015

ACCOUNT GROUPS

10000 Unclassified

	October 2015	October 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
Active Accounts	1,956	1,922	34	1,956	1,922	34
Net Taxable Sales	8,675,505	10,795,965	(19.6) %	111,003,563	139,559,535	(20.5) %
Net Sales Tax	280,358	346,383	(19.1) %	3,455,660	4,155,088	(16.8) %
Delinquent Sales Tax	504	2,612	-	126,086	329,201	-
Use Tax	106,354	67,782	56.9 %	461,355	462,730	(0.3) %
Delinquent Use Tax	0	0	-	2,416	1,495	-
Other Revenue	437	710	-	8,527	69,085	-
Total Revenue	387,653	417,487	(7.1) %	4,054,044	5,017,599	(19.2) %
% of Total Revenue	7.8 %	9.0 %	(1.2) %	8.6 %	10.9 %	(2.3) %

11000 Home Occupations

Active Accounts	119	112	7	119	112	7
Net Taxable Sales	521,535	419,324	24.4 %	5,346,349	5,234,657	2.1 %
Net Sales Tax	16,720	13,404	24.7 %	166,702	134,229	24.2 %
Delinquent Sales Tax	0	0	-	4,507	32,231	-
Use Tax	2	10	(80.0) %	101	80	26.3 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	10	8	-	514	4,781	-
Total Revenue	16,732	13,422	24.7 %	171,824	171,321	0.3 %
% of Total Revenue	0.3 %	0.3 %	0.0 %	0.4 %	0.4 %	0.0 %

12000 Manufacturing

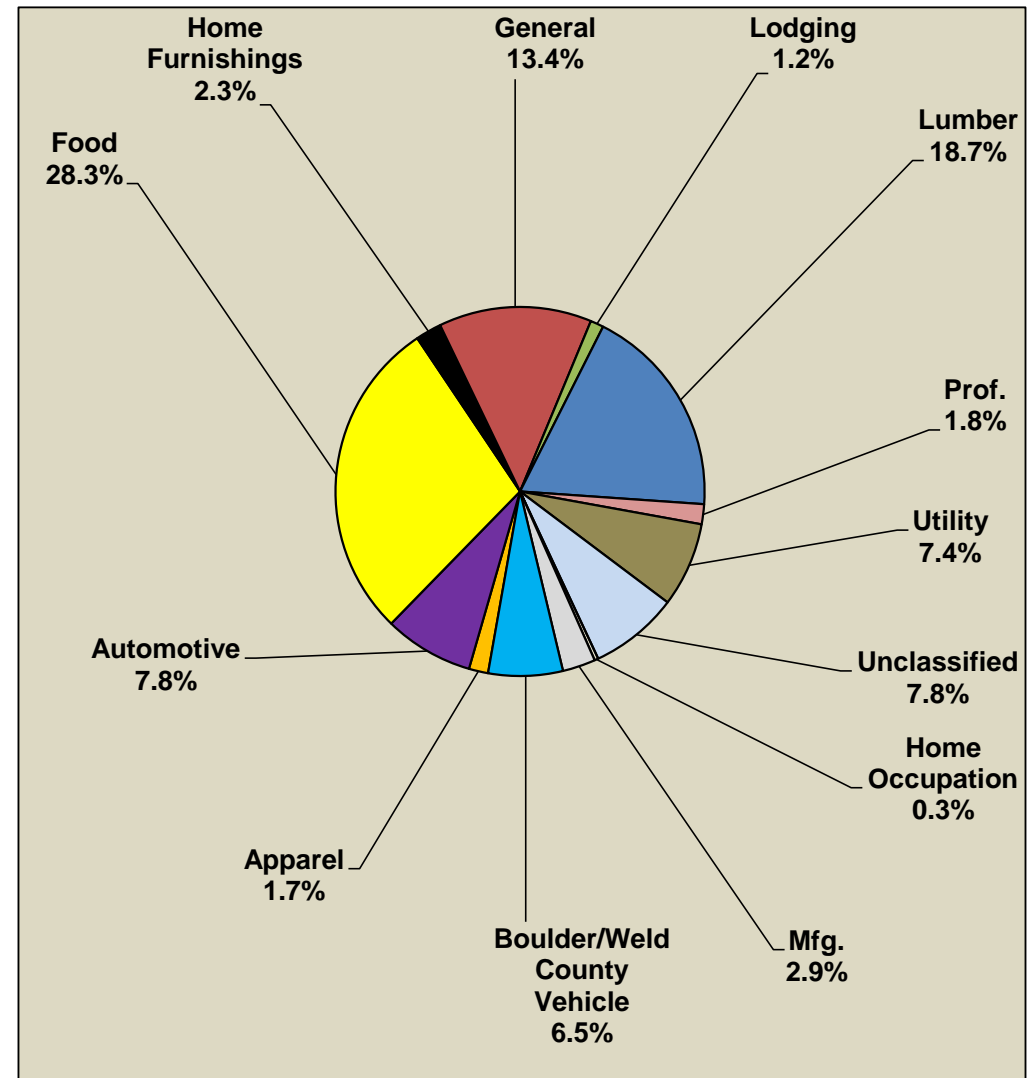
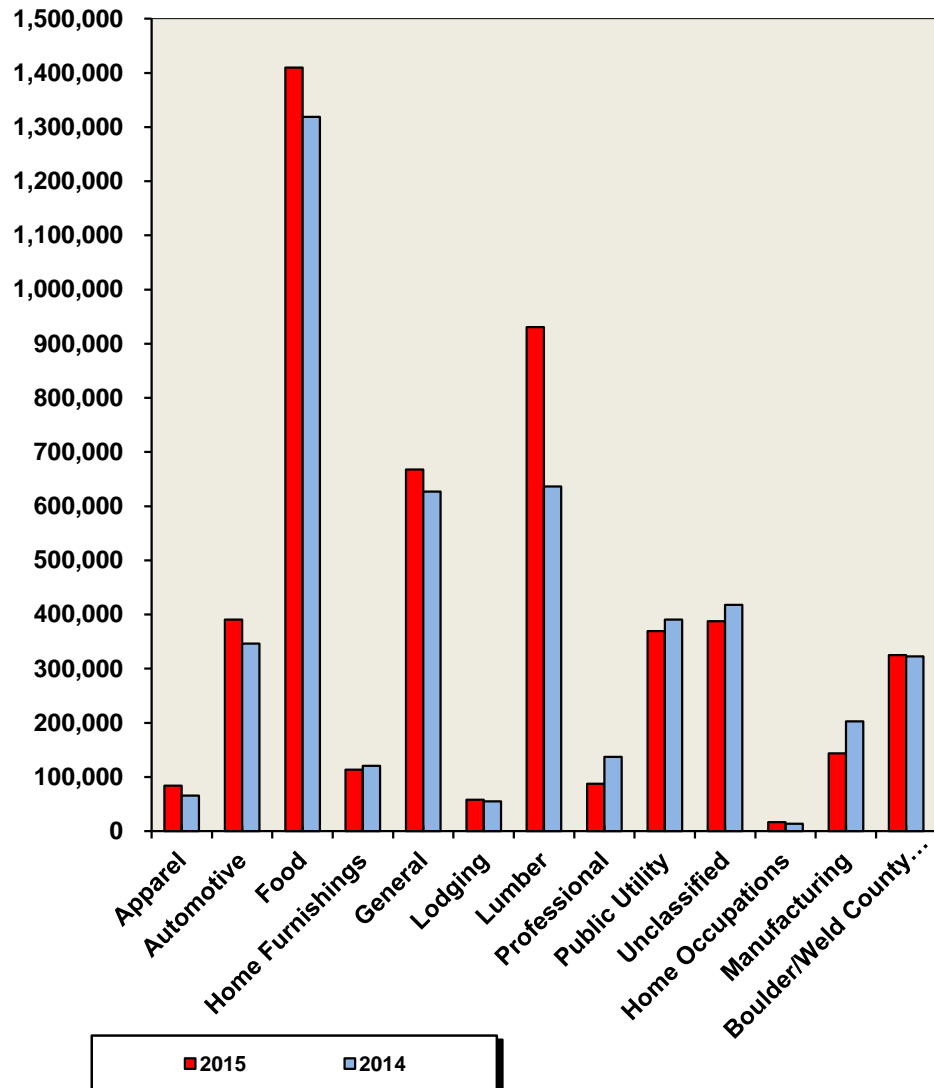
Active Accounts	220	216	4	220	216	4
Net Taxable Sales	1,400,442	1,382,014	1.3 %	19,894,191	22,352,849	(11.0) %
Net Sales Tax	44,663	44,768	(0.2) %	640,640	704,555	(9.1) %
Delinquent Sales Tax	793	0	-	2,705	1,859	-
Use Tax	96,092	157,441	(39.0) %	1,356,360	1,394,764	(2.8) %
Delinquent Use Tax	0	0	-	3,638	256,593	-
Other Revenue	2,249	395	-	6,583	81,372	-
Total Revenue	143,797	202,604	(29.0) %	2,009,926	2,439,143	(17.6) %
% of Total Revenue	2.9 %	4.4 %	(1.5) %	4.3 %	5.3 %	(1.0) %

00000 Boulder/Weld County Vehicle

Use Tax	324,827	322,499	0.7 %	3,024,747	2,704,824	11.8 %
% of Total Revenue	6.5 %	6.9 %	(0.4) %	6.4 %	5.9 %	0.5 %

Net Sales & Use Tax by Industry Type

For The Month Of
October
2015



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

October
2015

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		October 2015	October 2014	INCR/ (DECR)	YTD 2015	YTD 2014	INCR/ (DECR)
Apparel	80	Net Taxable Sales	2,540,197	2,018,056	25.9 %	22,260,219	20,099,215	10.8 %
01000		Total Revenue	84,182	65,536	28.5 %	737,842	657,173	12.3 %
Automotive	321	Net Taxable Sales	11,818,046	10,453,374	13.1 %	105,132,478	97,594,952	7.7 %
02000		Total Revenue	390,512	346,128	12.8 %	3,458,507	3,177,137	8.9 %
Food	502	Net Taxable Sales	42,744,887	38,426,864	11.2 %	419,746,241	392,886,648	6.8 %
03000		Total Revenue	1,409,969	1,318,749	6.9 %	13,815,986	13,002,275	6.3 %
Home Furnishings	255	Net Taxable Sales	3,473,158	3,602,082	(3.6) %	36,889,872	37,280,327	(1.0) %
04000		Total Revenue	113,512	120,617	(5.9) %	1,205,912	1,243,753	(3.0) %
General	556	Net Taxable Sales	20,185,244	20,523,858	(1.6) %	196,101,611	194,511,649	0.8 %
05000		Total Revenue	667,758	626,659	6.6 %	6,452,627	6,352,598	1.6 %
Lodging	19	Net Taxable Sales	1,757,692	1,684,868	4.3 %	17,558,642	17,309,525	1.4 %
06000		Total Revenue	57,809	55,074	5.0 %	579,487	574,803	0.8 %
Lumber	2,963	Net Taxable Sales	10,351,757	9,117,102	13.5 %	96,830,962	86,236,616	12.3 %
07000		Total Revenue	930,577	636,450	46.2 %	6,321,983	5,010,558	26.2 %
Professional	1,976	Net Taxable Sales	2,094,440	1,669,854	25.4 %	21,268,027	18,736,089	13.5 %
08000		Total Revenue	87,356	136,817	(36.2) %	1,264,766	1,398,554	(9.6) %
Public Utility	321	Net Taxable Sales	11,156,550	11,653,031	(4.3) %	123,931,444	128,759,047	(3.7) %
09000		Total Revenue	369,190	390,448	(5.4) %	4,090,038	4,304,164	(5.0) %
Unclassified	1,956	Net Taxable Sales	8,675,505	10,795,965	(19.6) %	111,003,563	139,559,535	(20.5) %
10000		Total Revenue	387,653	417,487	(7.1) %	4,054,044	5,017,599	(19.2) %
Home Occupations	119	Net Taxable Sales	521,535	419,324	24.4 %	5,346,349	5,234,657	2.1 %
11000		Total Revenue	16,732	13,422	24.7 %	171,824	171,321	0.3 %
Manufacturing	220	Net Taxable Sales	1,400,442	1,382,014	1.3 %	19,894,191	22,352,849	(11.0) %
12000		Total Revenue	143,797	202,604	(29.0) %	2,009,926	2,439,143	(17.6) %
Boulder/Weld County Veh	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
00000		Total Revenue	324,827	322,499	0.7 %	3,024,747	2,704,824	11.8 %
GRAND TOTALS	9,290	Net Taxable Sales	116,719,453	111,746,392	4.5 %	1,175,963,599	1,160,561,109	1.3 %
		Total Revenue	4,983,874	4,652,490	7.1 %	47,187,689	46,053,902	2.5 %

ACCOUNT GROUP

INDUSTRY DESCRIPTIONS

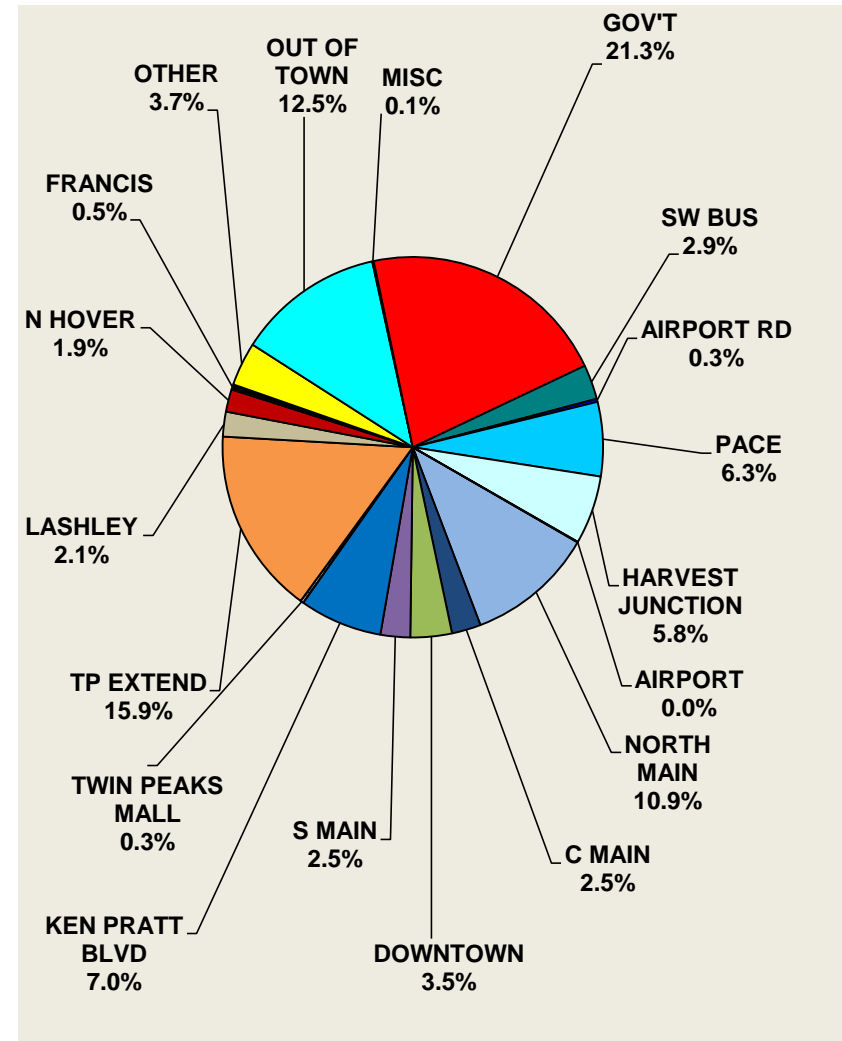
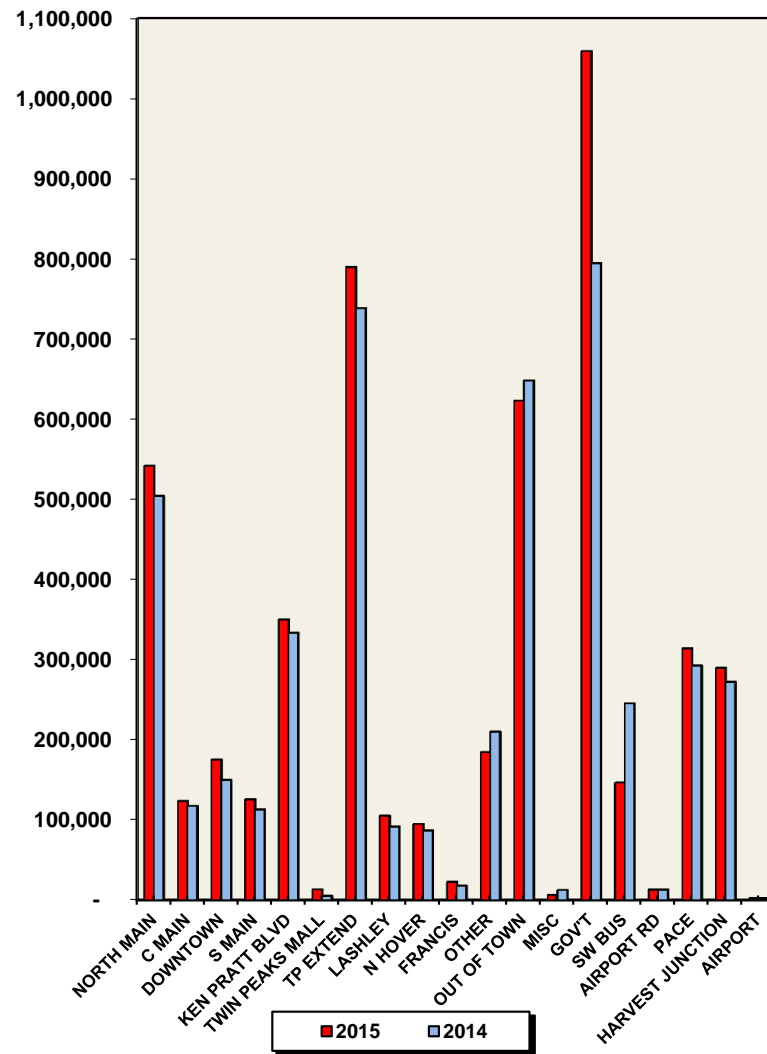
1000 Apparel	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
2000 Automotive	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
3000 Food	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
4000 Home Furnishings	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
5000 General	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops.
6000 Lodging	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
7000 Lumber	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
8000 Professional	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
9000 Public Utility	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
10000 Unclassified Group - Retail	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
11000 Home Occupation	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
12000 Manufacturing	This category includes all manufacturing processes that occur in the City of Longmont.

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

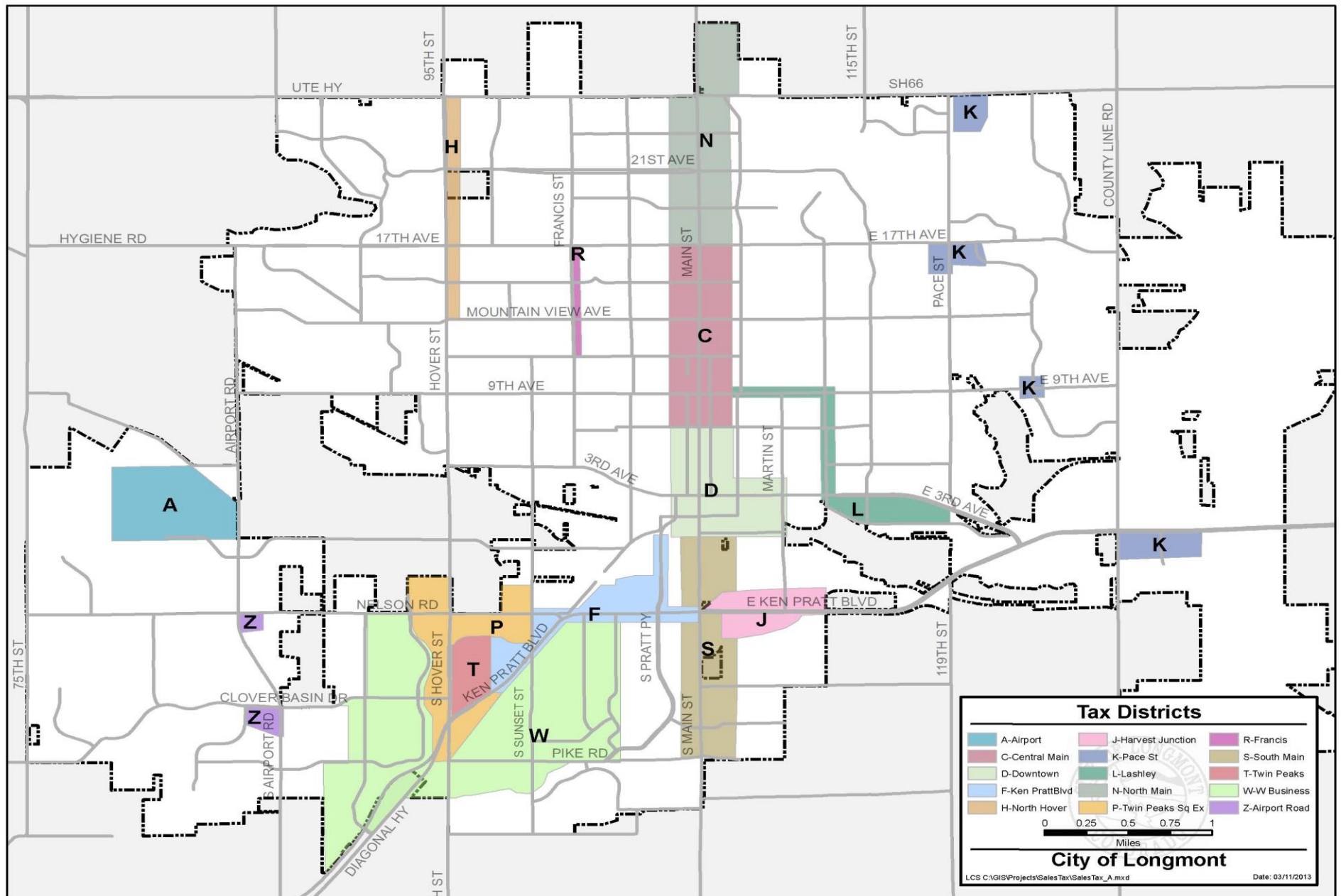
		October 2015						
LOCATION		% OF TOTAL	October 2015	October 2014	INCR/ (DECR)	YTD 2015	YTD 2014	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	14.1%	16,477,146	15,384,211	7.1 %	157,310,870	152,330,505	3.3 %
	Total Revenue	10.9%	542,237	504,490	7.5 %	5,184,225	5,017,882	3.3 %
CENTRAL MAIN	Net Taxable Sales	3.2%	3,761,392	3,571,608	5.3 %	35,995,822	31,986,684	12.5 %
	Total Revenue	2.5%	123,443	117,435	5.1 %	1,172,984	1,048,501	11.9 %
DOWNTOWN	Net Taxable Sales	4.6%	5,413,538	4,497,445	20.4 %	47,863,710	41,615,789	15.0 %
	Total Revenue	3.5%	175,548	149,805	17.2 %	1,573,197	1,373,203	14.6 %
SOUTH MAIN	Net Taxable Sales	3.3%	3,838,999	3,465,259	10.8 %	36,696,425	35,102,789	4.5 %
	Total Revenue	2.5%	125,813	113,230	11.1 %	1,210,078	1,162,311	4.1 %
KEN PRATT BOULEVARD	Net Taxable Sales	9.1%	10,606,897	10,023,218	5.8 %	101,496,042	96,885,527	4.8 %
	Total Revenue	7.0%	350,691	334,159	4.9 %	3,368,327	3,188,900	5.6 %
TWIN PEAKS MALL	Net Taxable Sales	0.1%	141,263	159,477	(11.4) %	391,485	4,718,367	(91.7) %
	Total Revenue	0.3%	13,248	5,001	164.9 %	47,004	154,807	(69.6) %
TW PKS SQ EXTENDED	Net Taxable Sales	20.5%	23,982,717	22,487,327	6.6 %	233,212,593	223,960,964	4.1 %
	Total Revenue	15.9%	790,235	738,939	6.9 %	7,680,801	7,379,864	4.1 %
LASHLEY	Net Taxable Sales	2.6%	3,051,464	2,533,722	20.4 %	27,844,322	23,898,533	16.5 %
	Total Revenue	2.1%	105,141	91,727	14.6 %	941,249	814,975	15.5 %
NORTH HOVER	Net Taxable Sales	2.5%	2,894,219	2,646,482	9.4 %	28,012,450	26,665,294	5.1 %
	Total Revenue	1.9%	94,998	86,958	9.2 %	918,198	876,514	4.8 %
FRANCIS	Net Taxable Sales	0.6%	667,577	487,627	36.9 %	6,380,957	4,972,942	28.3 %
	Total Revenue	0.5%	22,466	17,956	25.1 %	211,438	165,451	27.8 %
ALL OTHERS	Net Taxable Sales	2.7%	3,167,774	2,665,488	18.8 %	32,902,272	26,966,575	22.0 %
	Total Revenue	3.7%	184,665	210,105	(12.1) %	1,887,542	1,933,740	(2.4) %
OUT OF TOWN	Net Taxable Sales	14.6%	17,095,428	19,241,615	(11.2) %	197,303,065	234,195,347	(15.8) %
	Total Revenue	12.5%	623,553	648,730	(3.9) %	6,650,559	8,075,593	(17.6) %
MISCELLANEOUS	Net Taxable Sales	0.2%	189,532	233,699	(18.9) %	3,188,906	3,687,769	(13.5) %
	Total Revenue	0.1%	6,288	12,355	(49.1) %	124,711	129,941	(4.0) %
CITY, BLDR CO	Net Taxable Sales	3.8%	4,466,207	4,199,457	6.4 %	46,123,102	44,693,180	3.2 %
	Total Revenue	21.3%	1,059,318	794,689	33.3 %	7,630,880	6,315,250	20.8 %
SW BUSINESS	Net Taxable Sales	1.8%	2,129,430	2,545,339	(16.3) %	31,135,295	31,850,025	(2.2) %
	Total Revenue	2.9%	146,657	245,788	(40.3) %	2,296,861	2,567,926	(10.6) %
AIRPORT ROAD	Net Taxable Sales	0.3%	397,164	425,758	(6.7) %	4,066,424	4,181,490	(2.8) %
	Total Revenue	0.3%	12,940	12,956	(0.1) %	138,421	140,422	(1.4) %
PACE	Net Taxable Sales	8.2%	9,574,164	8,934,079	7.2 %	93,349,629	87,224,456	7.0 %
	Total Revenue	6.3%	314,372	293,132	7.2 %	3,073,015	2,867,859	7.2 %
HARVEST JUNCTION	Net Taxable Sales	7.6%	8,813,284	8,222,586	7.2 %	91,680,260	85,356,901	7.4 %
	Total Revenue	5.8%	289,965	272,700	6.3 %	3,028,907	2,822,812	7.3 %
AIRPORT	Net Taxable Sales	0.0%	51,258	21,996	133.0 %	1,009,970	267,972	276.9 %
	Total Revenue	0.0%	2,296	2,336	(1.7) %	49,291	17,951	174.6 %
TOTALS	Net Taxable Sales	100%	116,719,453	111,746,392	4.5 %	1,175,963,599	1,160,561,109	1.3 %
	Total Revenue	100%	4,983,874	4,652,490	7.1 %	47,187,689	46,053,902	2.5 %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
October
2015



DESIGNATION	APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION
NORTH MAIN	N Business between TERRY and EMERY from HWY 66 to 17TH AVE.
CENTRAL MAIN	C Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.
DOWNTOWN	D Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.
SOUTH MAIN	S Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.
KEN PRATT BOULEVARD	F Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.
TWIN PEAKS MALL	T Business on the TWIN PEAKS URBAN RENEWAL AUTHORITY.
TW PKS SQ EXTENDED	P Business generally South of RogersRoad, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS URBAN RENEWAL AUTHORITY
LASHLEY	L Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.
NORTH HOVER	H Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.
FRANCIS	R Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.
ALL OTHERS	E All other licensed business within the City limits of Longmont.
OUT OF TOWN	O All out of town Business licensed to collect Longmont taxes.
AIRPORT	A Business located at the Vance Brand Municipal Airport
MISCELLANEOUS	X Non-licensed and Temporary Business.
CITY, BLDR CO	V City Utilities and Building Permits, as well as Boulder County Motor Vehicle.
SW BUSINESS	W Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.
AIRPORT ROAD	Z Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.
PACE STREET	K Business generally located on and east of PACE STREET and South of HIGHWAY 66.
HARVEST JUNCTION	J Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.



LODGERS TAX

October

2015

	2015 MONTHLY	PERCENT CHANGE	2014 MONTHLY	2015 YTD	PERCENT CHANGE	2014 YTD
January	20,477	(1.9) %	20,874	20,477	(1.9) %	20,874
February	20,884	0.9 %	20,706	41,360	(0.5) %	41,580
March	23,900	(21.3) %	30,363	65,261	(9.3) %	71,943
April	26,550	(2.3) %	27,169	91,811	(7.4) %	99,112
May	38,171	2.8 %	37,126	129,982	(4.6) %	136,238
June	41,114	6.3 %	38,689	171,096	(2.2) %	174,927
July	46,300	7.8 %	42,948	217,396	(0.2) %	217,875
August	42,874	13.6 %	37,733	260,270	1.8 %	255,608
September	33,902	(8.0) %	36,859	294,172	0.6 %	292,467
October	32,971	5.1 %	31,360	327,143	1.0 %	323,827
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	\$ 327,143	1.0 %	\$ 323,827			